

Message Text

UNCLASSIFIED

PAGE 01 TOKYO 13853 010910Z
ACTION L-03

INFO OCT-01 EA-12 ISO-00 EB-08 CIAE-00 INR-10 NSAE-00
TRSE-00 OMB-01 COME-00 DODE-00 DOTE-00 FMC-02
CG-00 DLOS-09 OES-09 FAA-00 CAB-05 /060 W
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R 010900Z AUG 78
FM AMEMBASSY TOKYO
TO SECSTATE WASHDC 0052

UNCLAS TOKYO 13853

E.O. 11652: N/A
TAGS: ETRN, EWWT, JA
SUBJECT: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE

REF: (A) STATE 191803, (B) TOKYO 12836

1. THE FOLLOWING INFORMATION ON TAX TREATMENT OF FOREIGN VESSELS AND SHIPPING CONTAINERS IS BASED ON INFORMATION PROVIDED BY JAPANESE MINISTRY OF FINANCE:

A. FOREIGN FLAG VESSELS ARE SUBJECT TO A NATIONAL TONNAGE TAX OF 16 YEN PER NET TON FOR EACH ENTRY OF 48 YEN PER NET TON PER YEAR FOR MULTIPLE ENTRIES, TONNAGE TAX LAW NO. 37, 1957.

B. VESSELS MUST ALSO PAY A NATIONAL SPECIAL TONNAGE TAX OF 20 YEN PER NET TON FOR EACH ENTRY OR 60 YEN PER NET TON PER YEAR FOR MULTIPLE ENTRIES, SPECIAL TONNAGE TAX LAW NO. 38, 1957. THE MONIES COLLECTED FROM THIS TAX ARE RETURNED TO THE PREFECTURE.

C. EACH VESSEL IS ALSO CHARGED A LOCAL PORT ENTRY TAX OF 1.8 YEN PER GROSS TON.

2. FUEL AND OTHER SUPPLIES FOR VESSELS ARE EXEMPT FROM UNCLASSIFIED

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TAXES UNDER CUSTOMS LAW NO. 61, 1954.

3. CONTAINERS ARE SPECIFICALLY EXEMPT FROM TAXATION UNDER A PROVISION REQUIRING RECIPROCAL EXEMPTIONS RECOGNIZED BY THE "LAW CONCERNING SPECIAL MEASURES ON CUSTOMS AND OTHER LAWS TO COMPLY WITH ENFORCEMENT OF TIR TREATY NO. 65, 1971." ALTHOUGH RECIPROCAL TAX TREATMENT IS CALLED FOR IN

THIS LAW, THERE ARE NO LEGAL PROVISIONS TO LEVY RETALIATORY TAXES IF ANOTHER COUNTRY SHOULD HAPPEN TO LEVY THEM.

4. OTHER TAXES ON VEHICLES, OFFICES, REAL PROPERTY, EMPLOYEES, CONTRACTS, HIGHWAYS, AIRCRAFT, AND UTILITIES WERE OUTLINED IN REFTEL B. TAXES ON INTERNATIONAL RAIL AND TRUCK MOVEMENT IS NOT APPLICABLE TO JAPAN. MANSFIELD

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NNN

Message Attributes

Automatic Decaptoning: X
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Draft Date: 01 aug 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
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Disposition Comment:
Disposition Date: 01 jan 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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Drafter: n/a
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Litigation History:
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